

Internal Service Funds

Internal Service Funds account for state activities that provide goods and services to other state departments or agencies on a cost-reimbursement basis. The Internal Service Funds are described below:

The General Services Fund accounts for the cost of providing the following services to state agencies: (1) legal services; (2) operation and management of real estate; (3) facilities and related services; (4) central stores; (5) operations of the motor pool; (6) auditing of state and local governmental units; (7) administration of the state civil service law; (8) administrative hearings; and (9) archives and records management.

The Data Processing Revolving Fund accounts for distribution and apportionment of the full cost of data processing and data communication services to other state agencies, and for the payment of other costs incidental to the acquisition, operation, and administration of acquired data processing services, supplies, and equipment.

The Printing Services Fund accounts for the operation of the state printing plant.

The Higher Education Revolving Fund accounts for stores, data processing, educational, operational printing and duplication, motor pool, and other support service activities at colleges and universities.

The Risk Management Fund accounts for the administration of liability, property, and vehicle claims, including investigation, claim processing, negotiation and settlement, and other expenses relating to settlements and judgments against the state not otherwise budgeted.

Combining Statement of Fund Net Assets

Internal Service Funds

June 30, 2002

(expressed in thousands)

	General Services	Data Processing Revolving	Printing Services	Higher Education Revolving
Assets				
Current Assets:				
Cash and pooled investments	\$ 36,920	\$ 37,260	\$ 868	\$ 36,604
Investments	2,095	-	-	107
Other receivables (net of allowance)	691	222	-	1,609
Due from other funds	26,171	14,027	4,222	6,733
Due from other governments	1,943	2,409	62	193
Inventories	6,490	432	420	11,714
Prepaid expenses	892	852	144	5
Total Current Assets	75,202	55,202	5,716	56,965
Noncurrent Assets:				
Investments, noncurrent	92	-	-	37,365
Capital Assets:				
Land	1,428	-	-	30
Buildings	63,861	-	-	5,255
Other improvements and miscellaneous	10,847	12,844	-	36
Furnishings and equipment	319,551	120,860	10,862	75,395
Accumulated depreciation	(168,162)	(89,458)	(5,961)	(50,590)
Construction in progress	6,005	381	-	-
Total Noncurrent Assets	233,622	44,627	4,901	67,491
Total Assets	\$ 308,824	\$ 99,829	\$ 10,617	\$ 124,456
Liabilities				
Current Liabilities:				
Accounts payable	\$ 8,775	\$ 14,618	\$ 2,057	\$ 5,615
Contracts and retainages payable	786	-	-	29
Accrued liabilities	7,214	1,403	792	7,231
Obligations under security lending agreements	2,095	-	-	-
Bonds and notes payable	3,226	-	-	2,244
Due to other funds	3,186	1,675	60	21,249
Due to other governments	215	3	-	1
Deferred revenues	371	-	-	69
Claims and judgments payable, current	-	-	-	7,000
Total Current Liabilities	25,868	17,699	2,909	43,438
Non-Current Liabilities:				
Claims and judgments payable, long-term	-	-	-	25,440
Bonds and notes payable	39,412	-	-	14,803
Other long-term liabilities	10,728	3,546	-	1,880
Total Non-Current Liabilities	50,140	3,546	-	42,123
Total Liabilities	76,008	21,245	2,909	85,561
Net Assets:				
Invested in capital assets, net of related debt	190,892	44,627	4,901	13,080
Unrestricted	41,924	33,957	2,807	25,815
Total Net (Deficit) Assets	\$ 232,816	\$ 78,584	\$ 7,708	\$ 38,895

Risk Management	Total
\$ 5,366	\$ 117,018
-	2,202
-	2,522
2,243	53,396
1,505	6,112
-	19,056
-	1,893
9,114	202,199
-	37,457
-	1,458
-	69,116
-	23,727
-	526,668
-	(314,171)
-	6,386
-	350,641
\$ 9,114	\$ 552,840
\$ -	\$ 31,065
-	815
11	16,651
-	2,095
-	5,470
1,849	28,019
-	219
-	440
61,049	68,049
62,909	152,823
341,421	366,861
-	54,215
-	16,154
341,421	437,230
404,330	590,053
-	253,500
(395,216)	(290,713)
\$ (395,216)	\$ (37,213)

Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets

Internal Service Funds

For the Fiscal Year Ended June 30, 2002
(expressed in thousands)

	General Services	Data Processing Revolving	Printing Services	Higher Education Revolving
Operating Revenues:				
Sales	\$ 21,782	\$ 31,588	\$ 34,337	\$ 40,754
Less: Cost of goods sold	15,419	31,045	31,956	33,971
Gross profit	6,363	543	2,381	6,783
Charges for services	247,142	112,021	-	135,713
Premiums and assessments	6,146	-	-	-
Miscellaneous revenue	16,261	559	-	8,961
Total Operating Revenues	275,912	113,123	2,381	151,457
Operating Expenses:				
Salaries and wages	108,875	30,300	2,288	64,526
Employee benefits	23,875	6,054	515	14,418
Personal services	9,819	985	87	6,594
Goods and services	83,805	66,693	1,345	74,223
Travel	1,697	223	36	1,100
Premiums and claims	-	-	-	-
Depreciation and amortization	23,577	20,930	1,357	7,634
Miscellaneous expenses	4,072	1,780	77	4,468
Total Operating Expenses	255,720	126,965	5,705	172,963
Operating Income (Loss)	20,192	(13,842)	(3,324)	(21,506)
Nonoperating Revenues (Expenses):				
Earnings (loss) on investments	539	-	46	1,997
Interest expense	(2,330)	-	-	(700)
Other revenue (expenses)	495	(71)	(1)	4,288
Total Nonoperating Revenues (Expenses)	(1,296)	(71)	45	5,585
Income (Loss) Before Contributions and Transfers	18,896	(13,913)	(3,279)	(15,921)
Capital Contributions	3,488	-	-	-
Transfers in	1,068	11,896	-	21,745
Transfers (out)	(3,374)	(27)	-	(15,797)
Net Contributions and Transfers	1,182	11,869	-	5,948
Change in Net Assets	20,078	(2,044)	(3,279)	(9,973)
Net Assets - Beginning, as restated	212,738	80,628	10,987	48,868
Net Assets - Ending	\$ 232,816	\$ 78,584	\$ 7,708	\$ 38,895

Risk Management	Total
\$ -	\$ 128,461
-	112,391
-	16,070
2,544	497,420
63,359	69,505
-	25,781
65,903	608,776
-	205,989
-	44,862
-	17,485
22,584	248,650
-	3,056
167,383	167,383
-	53,498
-	10,397
189,967	751,320
(124,064)	(142,544)
-	2,582
-	(3,030)
-	4,711
-	4,263
(124,064)	(138,281)
-	3,488
-	34,709
-	(19,198)
-	18,999
(124,064)	(119,282)
(271,152)	82,069
\$ (395,216)	\$ (37,213)

Combining Statement of Cash Flows

Internal Service Funds

For the Fiscal Year Ended June 30, 2002

(expressed in thousands)

	General Services	Data Processing Revolving	Printing Services	Higher Education Revolving
Cash Flows from Operating Activities:				
Receipts from customers	\$ 274,363	\$ 145,816	\$ 35,542	\$ 177,304
Payments to suppliers	(116,946)	(97,731)	(34,692)	(118,296)
Payments to employees	(132,447)	(36,304)	(2,852)	(79,160)
Other receipts (payments)	16,260	559	-	8,961
Net Cash Provided (Used) by Operating Activities	41,230	12,340	(2,002)	(11,191)
Cash Flows from Noncapital Financing Activities:				
Transfers in	1,068	11,896	-	21,745
Transfers out	(3,374)	(27)	-	(15,797)
Operating grants and donations received	-	-	-	52
Other noncapital financing activity	(111)	7	-	-
Net Cash Provided (Used) by Noncapital Financing Activities	(2,417)	11,876	-	6,000
Cash Flows from Capital and Related Financing Activities:				
Interest paid	(2,372)	-	-	(702)
Principal payments on long-term capital financing	(5,214)	-	-	(502)
Proceeds from long-term capital financing	1,392	-	-	11,645
Proceeds from sale of capital assets	9,207	534	65	177
Acquisitions of capital assets	(30,686)	(11,526)	(264)	(9,165)
Net Cash or Pooled Investments Provided by (Used in) Capital and Related Financing Activities	(27,673)	(10,992)	(199)	1,453
Cash Flows from Investing Activities:				
Receipt of interest	446	-	46	2,218
Proceeds from sale of investment securities	-	-	-	2,503
Purchases of investment securities	-	-	-	(41)
Net Cash Provided by (Used in) Investing Activities	446	-	46	4,680
Net Increase (Decrease) in Cash and Pooled Investments	11,586	13,224	(2,155)	942
Cash and Pooled Investments, July 1	25,334	24,036	3,023	35,662
Cash and Pooled Investments, June 30	\$ 36,920	\$ 37,260	\$ 868	\$ 36,604
Cash Flows from Operating Activities:				
Operating Income (Loss)	\$ 20,192	\$ (13,842)	\$ (3,324)	\$ (21,506)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operations:				
Depreciation	23,577	20,930	1,357	7,634
Provision for uncollectible accounts	5	-	-	-
Change in Assets: Decrease (Increase)				
Receivables (net of allowance)	(663)	2,207	1,205	800
Inventories	739	22	15	(237)
Prepaid expenses	(619)	(852)	(53)	15
Change in Liabilities: Increase (Decrease)				
Payables	(2,001)	3,875	(1,202)	2,103
Net Cash or Cash Equivalents Provided by (Used in) Operating Activities	\$ 41,230	\$ 12,340	\$ (2,002)	\$ (11,191)
Noncash Investing, Capital, and Financing Activities:				
Contributions of capital assets	\$ 3,488	\$ -	\$ -	\$ -
Noncash portion of prior period adjustments	(94)	-	-	(32,440)
Increase (decrease) in fair value of investments	93	-	-	7

Risk Management	Total
\$ 64,873	\$ 697,898
(59,507)	(427,172)
-	(250,763)
-	25,780
5,366	45,743
-	34,709
-	(19,198)
-	52
-	(104)
-	15,459
-	(3,074)
-	(5,716)
-	13,037
-	9,983
-	(51,641)
-	(37,411)
-	2,710
-	2,503
-	(41)
-	5,172
5,366	28,963
-	88,055
\$ 5,366	\$ 117,018
\$ (124,064)	\$ (142,544)
-	53,498
-	5
(1,029)	2,520
-	539
1,621	112
128,838	131,613
\$ 5,366	\$ 45,743
\$ -	\$ 3,488
-	(32,534)
-	100

